

GENERAL ACCOUNTING OFFICE

Site Audits

The General Accounting Office performs for CIA what is commonly termed a site audit. A site audit is one which is performed within an agency, however, so is the comprehensive audit. The CIA site audit should not be confused with the comprehensive type of audit as it is a limited audit when compared with the comprehensive audit.

The audit performed within CIA consists of the examination of expenditures and collection vouchers and related documents submitted in support of financial transactions. The main object of this type of audit is to determine whether expenditures are made legally and solely for the objects for which appropriations were made. The extent of detailed voucher examination in this type of audit is not regulated by the effectiveness of operating or administrative control exercised by an agency over its financial transactions except indirectly based on past audit experience.

Using another term, the audit performed by GAO for CIA is more of a vouchered audit restricted to the obligation and expenditure of vouchered funds. The audit is performed by two security-cleared auditors, [redacted]

[redacted] who have offices within the Fiscal Division, Office of the Comptroller, located in Curie Hall. They review all vouchered payrolls, travel and claims vouchers, purchase orders, receiving information and all supporting documents. In addition, they audit all transfers to and from other Government agencies. The audit is made to make sure that the agency is expending its funds in accordance with Federal laws and regulations, Comptroller General Decisions and Agency regulations.